

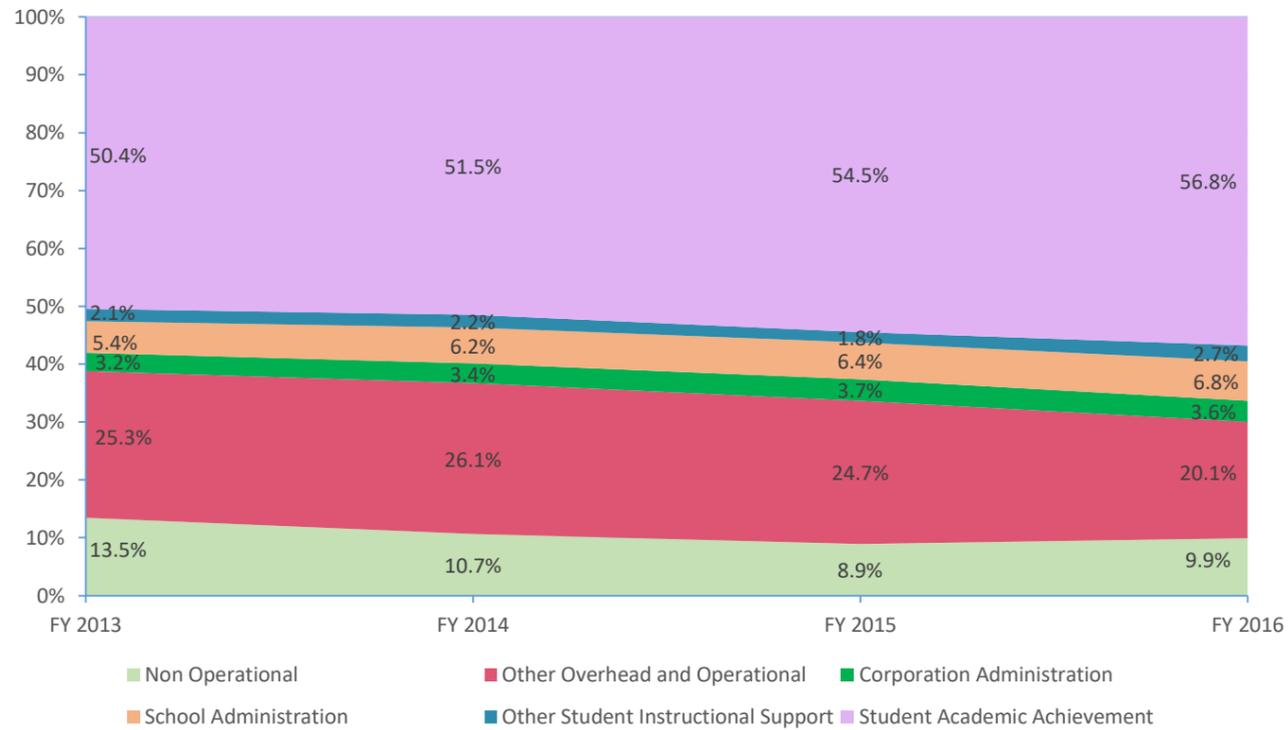
School Corporation Expenditures by Account
Biannual Financial Report Data
Barr-Reeve Com Schools Inc (1315)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,362,631	60.4%	\$4,584,252	59.3%	\$4,383,142	50.4%	\$4,448,037	51.5%	\$4,507,066	54.5%	\$4,652,169	56.8%
Student Instructional Support	\$427,331	5.9%	\$556,935	7.2%	\$659,634	7.6%	\$726,467	8.4%	\$674,972	8.2%	\$782,521	9.6%
Total	\$4,789,962	66.3%	\$5,141,187	66.6%	\$5,042,776	58.0%	\$5,174,504	59.9%	\$5,182,037	62.6%	\$5,434,690	66.3%

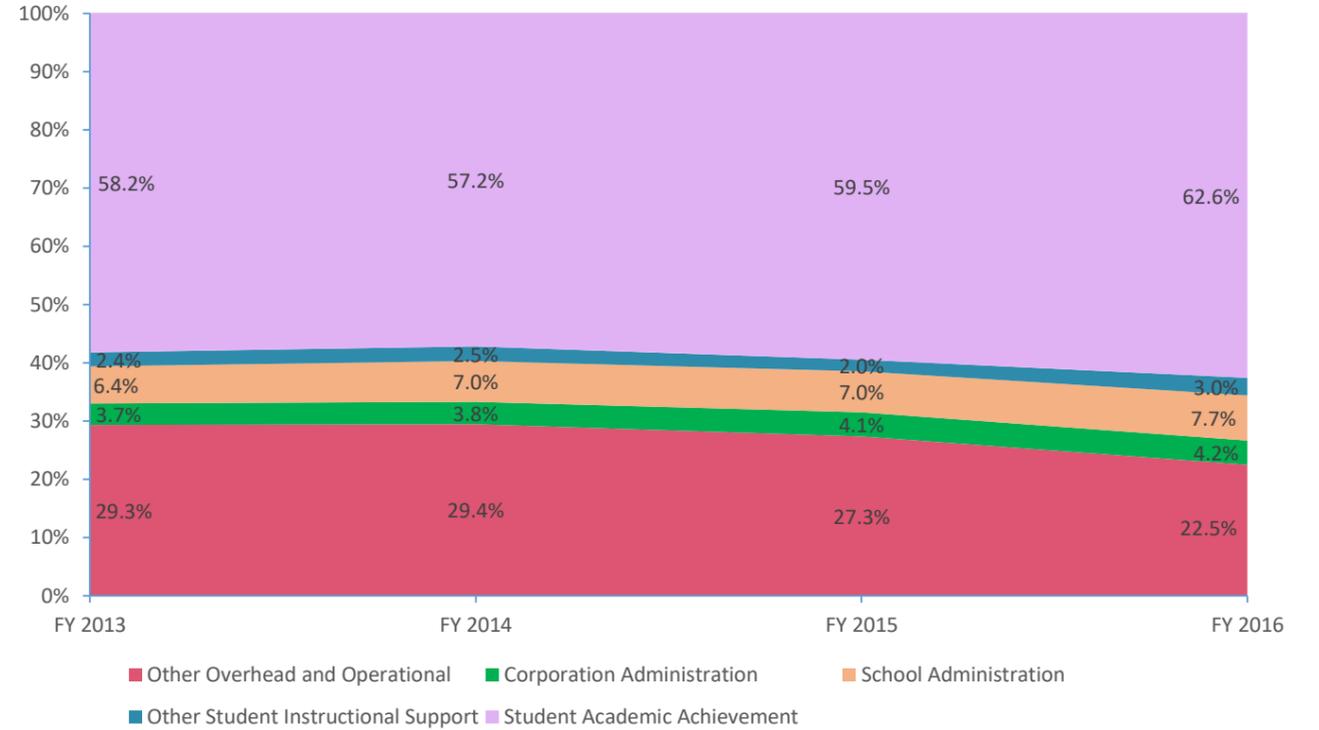
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,347,509	18.7%	\$1,579,872	20.5%	\$2,478,235	28.5%	\$2,547,343	29.5%	\$2,355,409	28.5%	\$1,945,918	23.7%
Non Operational	\$1,084,420	15.0%	\$1,003,773	13.0%	\$1,169,136	13.5%	\$920,758	10.7%	\$738,304	8.9%	\$813,145	9.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,431,929	33.7%	\$2,583,645	33.4%	\$3,647,371	42.0%	\$3,468,101	40.1%	\$3,093,713	37.4%	\$2,759,064	33.7%

Grand Total	\$7,221,891		\$7,724,832		\$8,690,147		\$8,642,604		\$8,275,750		\$8,193,754	
--------------------	--------------------	--	--------------------	--	--------------------	--	--------------------	--	--------------------	--	--------------------	--

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Barr-Reeve Com Schools Inc (1315)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$264,816	\$223,365	\$231,081	NA	-12.7%	3.5%
11100	Regular Programs	Elementary	\$1,387,259	\$1,846,413	\$1,709,279	\$1,722,214	24.1%	-6.7%	0.8%
11300	Regular Programs	High School	\$1,034,286	\$1,421,518	\$1,686,211	\$1,720,877	66.4%	21.1%	2.1%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$0	\$20,206	NA	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$59,099	\$79,263	\$0	\$0	-100.0%	-100.0%	NA
11510	Regular Programs	Vocational Education - Cooperative Education	\$28,723	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$19,311	\$20,130	\$0	\$9,875	-48.9%	-50.9%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,582	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$45,078	\$18,779	\$29,079	NA	-35.5%	54.8%
12520	Special Programs	Culturally Different - Compensatory	\$6,690	\$2,654	\$0	\$0	-100.0%	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$52,038	\$59,596	\$2,392	\$2,050	-96.1%	-96.6%	-14.3%
12900	Special Programs	Other Special Programs	\$11,640	\$8,166	\$554	\$6,691	-42.5%	-18.1%	1107.2%
13200	Adult/Continuing Education Programs	Advanced Adult Education	\$10,914	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$19,740	\$29,618	\$30,053	\$26,632	34.9%	-10.1%	-11.4%
16200	Remediation	Preventive Remediation	\$2,464	\$0	\$0	\$0	-100.0%	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$93,341	\$58,401	\$90,723	NA	-2.8%	55.3%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$206,039	\$327,566	\$366,361	\$370,143	79.6%	13.0%	1.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$8,425	\$0	\$49,747	\$24,009	185.0%	NA	-51.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$3,000	\$505	\$0	\$30,000	900.0%	5840.6%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$9,143	\$23,365	\$0	\$27,105	196.5%	16.0%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$442	\$6,427	NA	NA	1353.9%
22210	Instruction	Library/Media Services - Service Area Direction	\$52,026	\$81,441	\$68,063	\$69,786	34.1%	-14.3%	2.5%
22220	Instruction	Library/Media Services - School Library	\$6,836	\$7,032	\$3,952	\$3,525	-48.4%	-49.9%	-10.8%
22230	Instruction	Library/Media Services - Audiovisual	\$705	\$0	\$0	\$0	-100.0%	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$8,841	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$164,056	\$135,157	\$137,115	\$182,504	11.2%	35.0%	33.1%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$20,946	\$27,486	NA	NA	31.2%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$6,753	\$47,964	\$0	NA	-100.0%	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$131,841	\$67,002	\$30,721	NA	-76.7%	-54.1%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$0	\$21,035	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$90,903	\$0	\$16,437	\$0	-100.0%	NA	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$200,821	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$3,396,541	\$4,584,252	\$4,507,066	\$4,652,169	37.0%	1.5%	3.2%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$32,568	\$91,254	\$89,679	\$155,413	377.2%	70.3%	73.3%
21230	Students	Guidance Services - Appraisal Services	\$4,857	\$4,997	\$0	\$7,614	56.8%	52.4%	NA
21290	Students	Guidance Services - Other Guidance Services	\$0	\$81	\$0	\$0	NA	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$27,681	\$50,441	\$59,207	\$61,723	123.0%	22.4%	4.2%
21390	Students	Health Services - Other Health Services	\$1,311	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$178,348	\$259,700	\$383,010	\$404,338	126.7%	55.7%	5.6%
24900	School Administration	Other Support Services - School Admin.	\$81,299	\$150,463	\$143,075	\$153,433	88.7%	2.0%	7.2%
Student Instructional Support Total			\$326,063	\$556,935	\$674,972	\$782,521	140.0%	40.5%	15.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$11,222	\$59,863	\$45,151	\$32,650	190.9%	-45.5%	-27.7%
23120	General Administration	Board of Education - Service Area Assistants	\$32,853	\$52,703	\$0	\$0	-100.0%	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$6,104	\$12,062	\$11,929	\$1,390	-77.2%	-88.5%	-88.4%
23160	General Administration	Board of Education - Promotion Expenses	\$1,242	\$1,735	\$1,120	\$2,027	63.1%	16.8%	80.9%
23190	General Administration	Board of Education - Other Governing Body Services	\$730	\$1,130	\$951	\$1,021	39.8%	-9.7%	7.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$100,333	\$146,552	\$230,006	\$224,347	123.6%	53.1%	-2.5%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$20,213	\$18,399	\$19,235	\$37,384	84.9%	103.2%	94.4%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$300	\$0	\$0	\$0	-100.0%	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Barr-Reeve Com Schools Inc (1315)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$100	\$0	\$0	NA	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$461	\$0	\$0	\$0	-100.0%	NA	NA
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$10,139	\$0	\$0	NA	-100.0%	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$39	\$0	\$0	NA	-100.0%	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$785	\$0	\$0	NA	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$12,000	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$329,021	\$484,667	\$591,388	\$656,436	99.5%	35.4%	11.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$61,615	\$75,626	\$119,291	\$129,649	110.4%	71.4%	8.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,060	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$62,907	\$42,922	\$588,756	\$54,170	-13.9%	26.2%	-90.8%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$37,116	\$24,628	\$0	\$0	-100.0%	-100.0%	NA
27010	Student Transportation	Service Area Direction	\$30,979	\$49,174	\$56,325	\$48,736	57.3%	-0.9%	-13.5%
27100	Student Transportation	Vehicle Operation	\$13,769	\$19,599	\$29,854	\$29,009	110.7%	48.0%	-2.8%
27200	Student Transportation	Monitoring Services	\$5,674	\$10,164	\$9,901	\$32,883	479.5%	223.5%	232.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$21,681	\$32,565	\$44,317	\$26,250	21.1%	-19.4%	-40.8%
27400	Student Transportation	Purchase of School Buses	\$54,231	\$0	\$0	\$0	-100.0%	NA	NA
27500	Student Transportation	Insurance on Buses	\$6,428	\$498	\$5,107	\$3,527	-45.1%	608.2%	-30.9%
27700	Student Transportation	Contracted Transportation Services	\$152,888	\$147,392	\$218,354	\$268,938	75.9%	82.5%	23.2%
27900	Student Transportation	Other Student Transportation Services	\$38,280	\$48,389	\$42,863	\$44,644	16.6%	-7.7%	4.2%
27910	Student Transportation	Bus Driver Training	\$185	\$24	\$0	\$0	-100.0%	-100.0%	NA
31100	Food Services Operations	Service Area Direction	\$0	\$950	\$0	\$0	NA	-100.0%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$72,498	\$156,132	\$177,843	\$172,159	137.5%	10.3%	-3.2%
31300	Food Services Operations	Food Delivery	\$91,776	\$149,066	\$162,596	\$180,054	96.2%	20.8%	10.7%
31400	Food Services Operations	Food Purchases	\$0	\$34,216	\$0	\$0	NA	-100.0%	NA
31900	Food Services Operations	Other Food Services	\$556	\$353	\$423	\$646	16.2%	82.8%	52.7%
Overhead and Operational Total			\$1,166,125	\$1,579,872	\$2,355,409	\$1,945,918	66.9%	23.2%	-17.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$1,800	\$15,143	\$0	\$0	-100.0%	-100.0%	NA
33200	Category not Specified	Community Recreation	\$9,729	\$16,943	\$27,945	\$30,589	214.4%	80.5%	9.5%
33400	Category not Specified	Athletic Coaches	\$75,475	\$102,551	\$113,000	\$114,998	52.4%	12.1%	1.8%
33990	Other Community Services	Other	\$5,163	\$0	\$2,886	\$7,070	36.9%	NA	145.0%
41000	Category not Specified	Land Acquisition and Development	\$500	\$3,530	\$0	\$841	68.2%	-76.2%	NA
43000	Category not Specified	Professional Services	\$8,270	\$16,034	\$27,899	\$23,876	188.7%	48.9%	-14.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$83,876	\$23,543	\$9,398	\$4,661	-94.4%	-80.2%	-50.4%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$26,146	\$8,513	NA	NA	-67.4%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$76,955	\$90,523	\$67,066	\$45,075	-41.4%	-50.2%	-32.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$12,266	\$4,908	NA	NA	-60.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$130,900	\$61,346	\$55,927	\$142,344	8.7%	132.0%	154.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$16,978	\$0	\$0	\$1,664	-90.2%	NA	NA
51100	Principal on Debt	Bonds	\$559,445	\$415,000	\$330,000	\$361,150	-35.4%	-13.0%	9.4%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$4,356	\$0	\$25,530	NA	486.1%	NA
52100	Interest on Debt	Bonds	\$0	\$174,056	\$65,772	\$41,925	NA	-75.9%	-36.3%
54200	Advancements and Obligations	Common School Fund - Principal	\$88,088	\$62,241	\$0	\$0	-100.0%	-100.0%	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$18,507	\$0	\$0	NA	-100.0%	NA
Non Operational Total			\$1,057,180	\$1,003,773	\$738,304	\$813,145	-23.1%	-19.0%	10.1%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$32,801	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,523	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$11,706	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$927	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$197,112	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$24,263	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Barr-Reeve Com Schools Inc (1315)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
26492 - O&O	NA	Social Security - 2007 Account Code	\$33,677	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$6,903	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$561,851	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$65,697	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$127,816	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$18,248	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$174,325	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$7,785	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,185	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,162	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,275,982	\$0	\$0	\$0	NA	NA	NA